Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of rodenberg waldkontor ag

First Surveillance Audit

Sustainable Biomass Program
sbp-cert.org

Completed in accordance with the CB Public Summary Report Template Version 2.1 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

For further information on the SBP Framework and to view the full set of documentation see **www.sbp-cert.org**

Document history

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1 Overview

Certification Body (CB) Name:	Preferred by Nature OÜ
Primary CB contact for SBP:	Pilar Gorria Serrano
Primary CB contact email:	pgorria@preferredbynature.org
Audit team leader:	Mikhail Rai
Audit team members:	Michael Kutschke
Name of the Company:	rodenberg waldkontor ag
Company legal address:	Schmiedekoppel 7-9, 23847 Kastorf, Germany
Company contact for SBP:	Tilman Kollmar
Company contact email:	tilman.kollmar@waldkontor.com
Company website:	www.waldkontor.com
Date of installation:	
SBP Certificate Code:	SBP-07-51
Date of certificate issue:	28 Apr 2025
Date of certificate expiry:	27 Apr 2030
Audit closing meeting date:	26 Mar 2026
Audit cycle:	First Surveillance Audit

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Kersti Kuum
Date of decision:	14 Jun 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 8686 copied from 6881 copied from 5070	NC Grading: Observation
Standard:	SBP Standard 1: Feedstock Compliance v2.0
Requirement:	N/A N/A 3 Feedstock is only sourced from Supply Bases where the forest carbon stock is stable or increasing in the long term 32 Carbon stocks in the forest area of the Supply Base are stable or increasing in the long term. 321 All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.
Description of Non-conformance and Related Evidence:	
H has used Level A to justify compliance with 3.2.1 indicator in the supply base based on strong SBV as the Germany's seventh official report and its third biennial report on climate change (December 2017) to the United Nations Framework Convention on Climate Change or Data from Global Forest Watch or the last forest inventory. Forest inventory also concludes "The carbon stock in the living biomass in the forest has increased by around one percent compared to the last BWI in 2012. Compared to the 2017 carbon inventory, however, it decreased by 41.5 million tons (- three percent). However, as the carbon loss in living trees in the years 2017 to 2022 is higher than the increase in deadwood by 11.3 million tons of carbon and the soil does not compensate for this loss, the forest has become a source of CO2 since 2017. The decline in the carbon stock in living trees is mainly due to the high stock loss due to calamities and the reduced growth caused by climate change." https://www.thuenen.de/en/thuenen-topics/forests/the-german-national-forest-inventory/results-of-the-2022-national-forest-inventory Although audit team agree on the risk designation and the SBV provided are relevant, Route B should be selected to justify the indicator as low risk	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 8711	NC Grading: Observation
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.5 The Organisation shall maintain documented procedures (i.e., work instructions or equivalent documentation), covering all relevant requirements within the scope of the certificate and reflecting current Organisational activities. Documented procedures shall include at a minimum: – training, – internal audits, – record-keeping, – stakeholder engagement, including management of comments and complaints, – handling non-conforming products and non-appropriate documentation, – material receipt: input/purchasing, – material accounting, – sales transactions: output/sales, – claims, – business integrity, social, and health and safety requirements, – subcontracting activities/subcontractors (where applicable), and – collection and communication of data for energy and carbon balance calculations. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During review of the Organization's documented procedures, it was identified that the handbook covers trading activities across FSC, PEFC and SBP certification schemes and includes general processes such as supplier due diligence and acceptance and issuance of trading documents, etc. The handbook also refers to SBP user guide documents. However, the description of trading activities is primarily aligned with FSC and PEFC requirements, while SBP-related trading activities are not described with the same level of consistency and detail within the documented procedures. As documented procedures are in place and implemented, and the identified issue relates to the level of consistency and alignment of SBP-related activities within the existing documentation, this has been raised as an observation. The Organization should evaluate an opportunity to ensure that documented procedures comprehensively and consistently cover all relevant requirements within the scope of the certificate and reflect the current activities.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 8714	NC Grading: Minor
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
Requirement:	1.5.3 "So, where evidence of compliance with one or several harvesting criteria at national or sub-national level is not available (i.e., it is not possible to justify low risk), the Biomass Producer shall demonstrate that those criteria have been complied with through management systems that are in place and implemented at the level of the sourcing area. To that end, Biomass Producers shall provide accurate, up-to-date, and verifiable evidence of the following elements: a) The spatial boundaries of the sourcing area for which compliance needs to be demonstrated, and on which management systems referred to in point (b) apply, including by means of geographical coordinates or parcels. b) N/A N/A N/A

Description of Non-conformance and Related Evidence:	
The risk assessment of soil quality and biodiversity under the Supply Base Evaluation does not fully consider vulnerable soil types as part of the evaluation process. The existing evaluation made by the Organization includes a general description of soil-related risks and measures aimed at minimizing impacts, including application of reduced impact logging practices. However, it was identified that specific vulnerable soil types, as outlined in the applicable guidance for Level B risk assessment, were not explicitly considered within the evaluation. During the audit, publicly available sources on soil distribution in Germany were reviewed, including national soil mapping resources https://geoportal.bafg.de/dokumente/had/Soils.pdf, which indicate the presence of soil groups such as Gleysols, Histosols and Fluvisols within the sourcing area. This demonstrates that soil types requiring specific consideration are present, while not addressed within the Organization's evaluation. As the Organization has established and implemented a general approach to assessment of soil-related risks, and no evidence of negative impacts was identified during the audit, while the identified gap relates to incomplete consideration of specific soil types within the risk assessment, a minor NCR has been raised.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 8715	NC Grading: Minor
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	4.1 The Organisation shall prepare a Supply Base Report (SBR) using the SBP Audit Portal. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The Supply Base Report does not fully and clearly describe the implementation of requirements related to no-go areas under the EU RED sustainability criteria. The Organization has prepared a Supply Base Report including description of the management system and risk assessment related to EU RED requirements, including indicator VI on no-go areas. The report refers to elements of the Supply Base Evaluation under SBP Standard 1, which partially cover aspects such as old-growth forests and areas of high biodiversity. However, it was identified that the description within the Supply Base Report provides only a high-level reference to the use of map-based analysis and does not sufficiently describe how no-go areas are identified, assessed, and addressed in practice. In particular, the description lacks clarity regarding the specific sources of information used, the criteria applied, and the decision-making process in relation to harvesting activities in such areas, including highly biodiverse grasslands, heathlands, wetlands, and peatlands. During the audit, the Organization demonstrated the implementation of its no-go area evaluation process through review of the databases and mapping tools used for feedstock assessment, demonstration of the evaluation and decision-making process applied under the RED risk assessment, and review of documented mitigation measures and supporting guidance. In addition, field verification activities conducted during the audit did not identify evidence of harvesting within areas classified as no-go areas under the applicable RED requirements. It was therefore confirmed that the Organization has implemented a system to identify and manage risks related to no-go areas in practice; however, the Supply Base Report does not fully and clearly reflect this system and its application. As the Organization has implemented a system to assess and manage risks related to no-go areas in practice, but the Supply Base Report does not fully and clearly reflect this system and its application, this represents a deficiency in documentation rather than implementation; therefore, a minor NCR has been raised.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date

Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

2.2 Closed non-conformities

NC number 8687 copied from 6949	NC Grading: Observation
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	3.8 The Organisation shall ensure that the entity or individual(s) undertaking the SBE has/have and can demonstrate the necessary competence, knowledge, and experience to evaluate the Organisation's Supply Base and associated supply chains against SBP Standard 1, including but not limited to the following: – ecological and social values, – applicable laws and regulations, – business management practices, – the operation of suppliers and contractors, including management systems and products, – SBP requirements, – Due Diligence Systems (DDS), – appropriate language(s) for all stakeholders, – note-taking and report-writing, – stakeholder engagement. N/A N/A
Description of Non-conformance and Related Evidence:	
All necessary information about risks has been provided, nevertheless a more comprehensive summary of each evaluation from the responsible wood purchaser and the staff within office could be useful for quick orientation.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Closed

NC number 8713	NC Grading: Major
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	8.2 The Organisation shall engage with its stakeholders each time the SBE is revised. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organization has not conducted stakeholder engagement as required prior to finalizing the Supply Base Evaluation following the EU RED scope extension. When evaluating forest feedstock against RED sustainability criteria, a risk-based approach referred to as Supply Base Evaluation shall be applied, including inter alia stakeholder engagement as part of the process. It was identified that stakeholder engagement activities were not conducted prior to finalizing the updated Supply Base Evaluation. No evidence was provided demonstrating engagement with relevant stakeholders, including seeking feedback on the Supply Base Evaluation, risk assessment, and risk management measures. As stakeholder engagement is required each time the Supply Base Evaluation is revised, and such activities were not conducted following a significant revision, this represents a failure to implement a key requirement of the Supply Base Evaluation process; therefore, a major NCR has been raised.	
Timeline for Conformance:	3 months from the report finalisation

Evidence Provided by Company to close NC:	Updated SBR; Correspondence with stakeholders; Comments of responsible staff
Findings for Evaluation of Evidence:	The Organization conducted stakeholder engagement activities and provided evidence of correspondence issued to relevant stakeholders on April 17, April 2026. Records of stakeholder communication, stakeholder feedback received, and the Organization's consideration of the feedback were reviewed. In addition, the Supply Base Report was updated to reflect the stakeholder engagement process and the outcomes of the consultation. Actions taken by the Organization are sufficient to close the NCR.
NC Status:	Closed

2.3 Actions taken by Organisation Prior to Report Finalisation

Stakeholder consultation made by the Organization. NCR 8713 closed.

2.4 Notes for the next Audit

No additional notes.

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	Trader
Approved Standards	SBP Standard 1: Feedstock Compliance v2.0; SBP Standard 2: Feedstock Verification v2.0; SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0; Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0
Product Group IDs	☒ Forest feedstock (1A) ☒ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☒ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☐ SBP Controlled
Includes Supply Base Evaluation (SBE)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 2.1 Wood chips
Feedstock origin (countries):	Germany
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Not applicable
Chain of custody system	☒ Physical separation ☒ Mass balance
Outsourcing	Yes
Changes in the scope	No formal changes. Clarification of scope.

3.1 Description of the company

Guidance: Please describe the type, structure and operations of the company including its role in the supply chain, its inputs and outputs as they related to SBP Standards.

Claus rodenberg waldkontor gmbh is located in northern Germany, close to the city of Lübeck. The main business activity is timber harvesting in the north and east of Germany. To support those activities and the commerce, waldkontor operates a fleet of sea ships and trucks. The production of biomass for energy production is another business activity, that goes hand in hand with the timber harvest. In Germany the organization has stationary chipping in two ports (Lubeck, Greifswald). The material is delivered in form of roundwood. Only low quality roundwood, disseized wood or thinning wood of different species is used when it comes to wood originating from forest. The BP is also sourcing wood harvested from landscape or roadside. In any case, the feedstock is transported by their own or rented trucks to the port where are stored and chipped. Additionally, the BP is sourcing wood chips from sawmills which are also delivered to the port where are kept separated. This wood chips are delivered from German sawmills which source material from Germany only. Lately, the organization has started to produce chips also from mobile chippers. In previous reporting periods under SBP STD V1.0 Claus sourced feedstock from other countries as Portugal, Poland or Sweden, in those cases BPs sourced the feedstock with FSC/PEFC Claim. Currently and in the future, feedstock will be sourced only from Germany. Once there are enough chips in the port the material is loaded to the vessel and transported to the client. Most of the material is shipped via own vessels from the port of Lübeck (potentially also port Greifswald), where own machinery and equipment is operated by waldkontor personal or from the port of Gdynia (potentially also Stettin) in Poland where the BP receives material already chipped. Purchases from Portugal originate from mobile chipping. Standard 1 with SBE is only applicable for feedstock from Germany.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Rodenberg Waldkontor AG	Schmiedekoppel 7-9; D-23847 Kastorf	HQ	☒

3.3 Detailed description of the Chain of Custody system and Product Groups

Guidance: Please describe the operation of the CoC system including details of the mass balance management and a list of established Product Groups.

The Organization operates as both a Biomass Producer and Trader and implements SBP Chain of Custody requirements using a combination of Mass Balance Accounting System and Physical Segregation methods. The Mass Balance Accounting System is the primary control method and is applied to biomass production and trading activities across the Organization's operations. Mass balance accounts are maintained separately for each operational platform and port. Balancing periods are established on a three-month basis and are aligned with calendar quarters. Physical Segregation is applied only in specific supply chains where forest biomass is delivered directly from the forest to the customer by truck. In such cases, sustainability characteristics are assigned and communicated at the individual truckload level. The Organization handles product groups 10, 11, 20 and 40. Within forest feedstock categories, additional segregation is applied to distinguish between roundwood and wood chips to ensure accurate identification and communication of feedstock characteristics throughout the supply chain. Only SBP-compliant biomass is traded within the scope of certification. Sustainability characteristics are communicated using the SBP-compliant claim together with the EU RED-compliant claim, where applicable.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Biomass Producer's management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification.
The scope of the evaluation covered:

- Review of the BP's management procedures;
- Interviews with responsible staff;
- Review of the records
- Review of Supply Base Evaluation;
- Field verification of the mitigation measures;
- Port visits;
- Evaluation of compliance with EU RED.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Mikhail Rai, Michael Kutschke	5.0
2. On-site (excl. travel time)	Mikhail Rai, Michael Kutschke	13.0
3. Report writing	Mikhail Rai, Michael Kutschke	6.5

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Mikhail Rai	Audit Team Leader	Preferred by Nature international auditor and a technical lead specializing in SBP and SURE certification schemes, with expertise in biomass certification and quality review. Mikhail holds BSc in Forestry and MSc in Hospitality (Sustainable Tourism). He has experience with more than 200 evaluations against various schemes (SBP, PEFC, FSC, SURE, LegalSource, ISO) worldwide.
Michael Kutschke	Audit Team Member	M.Sc. in Forestry. Michael is a chain of custody lead auditor in FSC and PEFC and FSC Forest Management lead auditor. Michael is a FSC Trademark expert and has experience from work with Legal Sources (EUTR) and SAN.

5.3 Description of evaluation activities

The audit commenced on March 17, 2026 with an opening meeting held on-site with the Organization's responsible personnel. During the meeting, the audit objectives, scope, methodology, audit plan, sampling approach, confidentiality requirements and reporting procedures were presented and discussed. The scope of certification, organizational changes since the previous audit, and key activities within the certified scope were also reviewed.

On March 17, 2026, the Organization's headquarters was visited and field verification activities were conducted within the Supply Base, including visits to private forest owners selected with consideration of the applicable risk designations. Practical implementation of risk mitigation measures relevant to SBP Standard 1 and the EU RED Supply Base Evaluation was evaluated through field observations, interviews with personnel responsible for feedstock assessment and implementation of mitigation measures, and review of supporting documentation. Document review included a sample of invoices, transport documentation, internal checklists, risk assessment records, and supplier evaluation records. Field observations and interviews were used to verify implementation of the documented procedures and the practical application of the Supply Base Evaluation and associated risk mitigation measures.

Following remote evaluation of the management system was conducted on March 26, 2026. During this stage, the Organization's documented procedures, SBR, SBE and other relevant records were reviewed. Particular attention was given to the implementation of requirements related to the Supply Base Evaluation, including assessment of findings associated with the EU RED scope and follow-up on previously identified observations. The competence of personnel with responsibilities related to SBP implementation was evaluated. In addition, mass balance accounting records, completeness of the SAR, conversion factor, trading activities recorded in the Data Transfer System (DTS), and communication of sustainability characteristics were reviewed. Interviews with responsible personnel were conducted to verify implementation of the documented management system and understanding of applicable SBP requirements.

A closing meeting was held at the end of the day, during which preliminary findings established through review of records, interviews, and evaluation of operational activities were presented to the Organization's responsible personnel. One major non-conformity and 2 minor non-conformities were identified during the audit. Considering the identified findings, a preliminary positive certification recommendation was communicated, subject to satisfactory closure of the major non-conformity and completion of the certification decision-making process.

5.4 List of forest management units and feedstock suppliers visited

☐ N/A – No forest sites or suppliers visited during this evaluation

Site name
FBG im Kreis Segeberg
Site location
FBG im Kreis Segeberg
Site description
spruce and pine mixed stand, not certified (80-90 years)
Rationale and focus of visit
On site verficiation about HCV, high carboin stocks (old grown forest) and other no-go areas. Implementation of the EU RED Management system
Description of audit activity
Document review (invoices, transport documents, checklist claus rodenberg, internal auditor checklist claus rodenberg). Observations and interviers with foresters conducted. Auditor didn't oberved any uncomplicance with EU RED sustainbility criteria (legality, biodiversity, soild impacts, thresholds, no.go areas, etc.)

Site name
FBG Stormarn
Site location
FBG Stormarn
Site description
Mixed stand, main tree species Pine and spruce (age between 50-60 years)

Rationale and focus of visit
On site verficiation about HCV, high carboin stocks (old grown forest) and other no-go areas. Implementation of the EU RED Management system
Description of audit activity
Document review (invoices, transport documents, checklist claus rodenberg, internal auditor checklist claus rodenberg). Observations and interviers with foresters conducted. Auditor didn't oberved any uncomplicance with EU RED sustainbility criteria (legality, biodiversity, soild impacts, thresholds, no.go areas, etc.)

Site name
Stiftung Naturschutz S.-H.
Site location
Stiftung Naturschutz S.-H.
Site description
Mixed stand, main tree species spruce (80 years), sold as FSC CW not for biomass
Rationale and focus of visit
On site verficiation about HCV, high carboin stocks (old grown forest) and other no-go areas. Implementation of the EU RED Management system
Description of audit activity
Document review (invoices, transport documents, checklist claus rodenberg, internal auditor checklist claus rodenberg). All material which was sold was spruce (calamity wood from 2024) rather small plots of spruce have been harvested, purpose to minimize the spread of the bark beetle calamity. Observations and interviers with foresters conducted. Auditor didn't oberved any uncomplicance with EU RED sustainbility criteria (legality, biodiversity, soild impacts, thresholds, no.go areas, etc.)

Site name
Aktion Kulturland
Site location
Aktion Kulturland
Site description
Mixed stand, main tree species Pine and spruce (age between 60-70 years), spruce not for biomass production, material not certified
Rationale and focus of visit
On site verficiation about HCV, high carboin stocks (old grown forest) and other no-go areas. Implementation of the EU RED Management system
Description of audit activity
Document review (invoices, transport documents, checklist claus rodenberg, internal auditor checklist claus rodenberg). All material which was sold was spruce (calamity wood from 2024) rather small plots of spruce have been harvested, purpose to minimize the spread of the bark beetle calamity. Observations and interviers with foresters conducted. Auditor didn't oberved any uncomplicance with EU RED sustainbility criteria (legality, biodiversity, soild impacts, thresholds, no.go areas, etc.)

Site name
HOV Ostholstein
Site location
HOV Ostholstein
Site description
beech, not certified (age 80 years)
Rationale and focus of visit
On site verficiation about HCV, high carboin stocks (old grown forest) and other no-go areas. Implementation of the EU RED Management system
Description of audit activity
Document review (invoices, transport documents, checklist claus rodenberg, internal auditor checklist claus rodenberg). Observations and interviers with foresters conducted. Auditor didn't oberved any uncomplicance with EU RED sustainbility criteria (legality, biodiversity, soild impacts, thresholds, no.go areas, etc.)

Site name
HOV Ringenwalde
Site location
HOV Ringenwalde
Site description
spruce calamity (70-80 years) not certified
Rationale and focus of visit
On site verficiation about HCV, high carboin stocks (old grown forest) and other no-go areas. Implementation of the EU RED Management system
Description of audit activity
Document review (invoices, transport documents, checklist claus rodenberg, internal auditor checklist claus rodenberg). Observations and interviers with foresters conducted. Auditor didn't oberved any uncomplicance with EU RED sustainbility criteria (legality, biodiversity, soild impacts, thresholds, no.go areas, etc.)

Site name
Travenort GbR
Site location
Travenort GbR
Site description
pine stand, low natural regeneration
Rationale and focus of visit
On site verficiation about HCV, high carboin stocks (old grown forest) and other no-go areas. Implementation of the EU RED Management system
Description of audit activity

1. Origin Geo-location confirmation 2. Evaluation of soil quality and biodiversity protection: soil disturbances after harvesting activities, potential damage on remining vegetation, stumps and roots are maintained in the soil, sufficient amount of deadwood is in the forest after the harvesting, etc. 3. No Primary forest or Old-growth has been damaged or harvested. 4. Clear cuts limitations are followed.

Site name
FBG Lauenburg
Site location
FBG Lauenburg
Site description
pine stand
Rationale and focus of visit
On site verficiation about HCV, high carboin stocks (old grown forest) and other no-go areas. Implementation of the EU RED Management system
Description of audit activity
1. Origin Geo-location confirmation 2. Evaluation of soil quality and biodiversity protection: soil disturbances after harvesting activities, potential damage on remining vegetation, stumps and roots are maintained in the soil, sufficient amount of deadwood is in the forest after the harvesting, etc. 3. No Primary forest or Old-growth has been damaged or harvested. 4. Clear cuts limitations are followed.

5.5 Describe audit sampling methodology used

Sampling was conducted using a risk-based approach and focused on activities, processes and records considered relevant to the scope of certification and changes implemented since the previous audit. As of the audit date, the Organization maintained a list of 45 active primary feedstock suppliers within the Supply Base. Sampling was determined using the square root methodology multiplied by a factor of 0.6, resulting in a minimum sample size of six suppliers. To cover all aspects, eight harvesting sites were selected for on-site evaluation to verify implementation of risk mitigation measures, application of the Supply Base Evaluation, and compliance with SBP Standard 1 and EU RED requirements across different sourcing conditions and risk profiles. Field verification activities included site observations, review of sourcing records and mitigation measures, and interviews with foresters responsible for implementation of risk mitigation measures and feedstock evaluation activities. Particular attention was given to indicators subject to specified risk designations and mitigation measures under both the SBP and EU RED Supply Base Evaluations. The Organization operates four storage sites located at ports in Germany and Poland. Considering the low-risk designation assigned to port operations, the application of a common management system across all ports, and the results of previous on-site evaluations conducted during the reassessment audit, the audit team focused field verification activities on primary feedstock suppliers and implementation of mitigation measures within the Supply Base. For processing residues feedstock, two suppliers were included within the reporting period. One supplier was no longer active at the time of the audit, while the remaining active supplier had been visited during the previous assessment. Therefore, a desk-based evaluation was conducted, including review of supplier records, feedstock inspection records maintained by the Organization, self-declarations, and purchasing documentation. Additional assurance was provided through the suppliers' FSC and PEFC certification status. Documented procedures and associated records were sampled with particular focus on management system changes implemented since the previous audit, including appointment of new personnel with responsibilities related to SBP implementation. Records related to competence, training, qualifications and assigned responsibilities were reviewed. Supply Base Evaluation and Supply Base Report documentation, including supporting evidence and risk assessments related to EU RED requirements, were evaluated on a sample basis. Sampling focused on selected risk indicators, supporting evidence, data sources and conclusions considered relevant to the evaluation of conformity. Mass balance records for biomass production and trading activities were evaluated on a sample basis. The sample included transactions covering different operational locations, ports, transport modes and product flows. Consistency between incoming and outgoing quantities, allocation of sustainability characteristics and application of conversion factors was verified. Within DTS, all trading-related transactions

recorded from 2025 were evaluated. Transactions related to BP scope were sampled to verify implementation of the mass balance system, communication of sustainability characteristics and consistency of records maintained within the Organization's management system.

5.6 CB stakeholder engagement

☒ N/A – Certification Body stakeholder consultation not applicable for this evaluation

Guidance: Please specify the number and types of stakeholders engaged, method of engagement and its outcomes.

5.7 Stakeholder feedback and response

☒ N/A – Certification Body stakeholder consultation not applicable for this evaluation

5.8 Main strengths and weaknesses of the management system and operations

Strengths: Own harvesting operation as well as transport. Small number of the management staff and clearly designated responsibilities within the staff members.

Weaknesses: Refer to NCR section.

5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation

☐ N/A – Standard 1 not in the scope of the evaluation

The Supply Base Evaluation was implemented only for primary feedstock sourced from Germany. The supply base is the forests, roadside wood, riverside wood, nature areas and urban plantations, all over Germany. Two feedstock types have been identified by BP: harvesting of forest biomass (low quality roundwood, diseased wood and thinnings) and non-forest biomass such as roadside, riverside or other wood from landscape. Since the legislation requirements are the same for the whole supply base, SBE is completed without splitting the supply base to sub-scopes, relevant details are included under each indicator when specific circumstances apply to TOF. Claus Rodenberg has developed the risk assessment by themselves using their own personnel work and capitalizing the work done in CNRA for Germany together with other Supply Base Verifiers. Risk assessment is robust and provides clear justification for risk designation. Comprehensive understanding of risk justification for each indicator, as well as the relevance of the Supply Base Verifiers used, is provided considering globally the information under risk justification and Supply Base Verifiers together.
As result 3 indicators have been rated as specified risk: 2.1.3, 2.2.2 and 3.2.3
During risk assessment development process, SBP secretariat has been consulted.
For the SBE implemented under EU RED, Claus Rodenberg developed a risk assessment of the indicators under evaluated with Level B and implemented a management system to ensure that those indicators can be considered as low risk. Management system is focused on identification and remove of no-go areas from the sourcing area, soil and biodiversity impacts, thresholds for clearcuts, sufficient deadwood. Management system is integrated together with RMM for 2.1.3, 2.2.2 and 3.2.3

Please also refer to minor NCRs open.

5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED

Only PEFC-certified processing residues are accepted within the verified supply chain. Prior to approval, suppliers are required to provide relevant documentation, including self-declarations and information regarding the origin and nature of the material supplied. The Organization performs an initial evaluation of suppliers and conducts a visual assessment of the material to verify consistency with the declared feedstock category and expected quality characteristics.

The Organization maintains ongoing monitoring of suppliers through review of supplied documentation and material received. Additional inspections and verification activities may be conducted where concerns, inconsistencies or other indications of elevated risk are identified.

As of the audit date, one active supplier of processing residues was included within the verified supply chain and formed part of the audit sample.

5.11 Summary of evaluation activities for chain of custody system per Standard 4

The Organization maintains a structured management system to support implementation of SBP requirements and demonstrates commitment to maintaining and continually improving the system. Internal controls, including self-assessments and internal audits, are implemented to monitor conformity with applicable requirements.

> For activities related to biomass production and trading, verification demonstrated consistency and traceability of information across internal records, supporting documentation, and applicable databases. Evaluated transactions confirmed consistent application of Chain of Custody requirements, communication of sustainability characteristics, and maintenance of mass balance records.

5.12 Summary of evaluation activities for collection and communication of data per Standard 5

The Organization applies the Mobile Chipping SAR for activities performed both in the forest and at port facilities. This approach is justified through benchmarking of energy flows and operational data and provides consolidated values across the supply chain, allowing calculation of conservative energy consumption figures while maintaining traceability of the underlying data.

Energy consumption includes electricity used at storage and operational sites, fuel consumption associated with inland transport, port operations and marine transport activities. The evaluation confirmed that energy data are primarily based on actual operational records, including fuel consumption data and information provided by transport service providers. Where direct operational data were not available, recognized data sources and calculation tools were used to determine distances and supporting parameters.

5.13 Summary of audit findings for competency of involved personnel

Interviewed staff showed good understanding of knowledge of all applicable SBP requirements. The key staff members are involved to SBP certification: SBP responsible (development and updating of SBP Procedure and related documentation; development of the risk assessment, stakeholder consultation, review of complaints related to SBP certification), FSC responsible (Supply Base Report updating), logistic and SBP responsible (updating of SAR, preparation of SREG if applicable), foreman (registration of the production volumes), and few more staff members. No external consultant involved, the SBP responsible person has experience with implementation of the SBP standards from his previous employment.

5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)

☒ N/A – Standard 6 not in the scope

6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)

☐ N/A – Supply Base Evaluation not in the scope of the evaluation

6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope

The BP has developed the risk assessment with evaluation of each individual indicator. The risk assessment outlined specified risk for 3 indicators (2.1.3, 2.2.2 and 3.2.3).

Based on the information gathered during this audit, it was concluded by the auditor that the risk designations for each indicator was correct and has a solid ground. The auditor has reviewed the risk assessment, compared the findings with other existing risk assessments (FSC and EUTR), did further research in literature, last national forest inventory results as well as auditor experience in Forest management practices in the sourcing area. It was concluded that the risk designation defined by the BP is correct and supported with sufficient evidence.

Mitigation Measures were also reviewed by the audit team in 3 steps following BP approach.
1. Auditor analysed in the BP office the evidences used by Biomass Producer to do a pre-screening and internal origin classification based on risk. Key points evaluated are: geo-coordinates records, forest management type (public vs private), cross-check with geo-databases to verify existence of HCV areas, species, harvesting operations and other quality indicators.
2. Internal reports for onsite checks and field visits were evaluated by auditor.
3. Auditor conducted his own field visits with the purpose to witness BP team during the field visits and make his own evaluation at the forest management units.

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
Germany
Area/Sub-Scope
Private Forest
Indicator
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Specified risk description
The Natura 2000 network, a cornerstone of the EU's nature conservation policy, plays a critical role in protecting HCV areas. This network includes Special Areas of Conservation and Special Protection Areas (SPAs), which are designated under the Birds Directive (2009/147/EC). In Germany, over 5,200 Natura 2000 sites cover approximately 15 % of the land area, many of which are forested regions of high conservation value Although Germany continuously seeks to enhance its conservation efforts through research, policy development, and international cooperation, there may be concerns regarding the enhancement or maintenance of conservation values, habitats, and species in the absence of formal certification systems within private forests. While national forestry laws and biodiversity regulations apply, enforcement may be inconsistent, and gaps in management practices could threaten key species such as European Beech (Fagus sylvatica) and Scots Pine (Pinus sylvestris). Therefore, the risk is designated as "Low Risk" for state forests and "Specified Risk" for private forests. Last monitoring results of Habitats under Art 17 (Habitats Directive) can be found here https://nature-art17.eionet.europa.eu/article17/ where some habitats have a bad/unfavourable with threats and pressures connected to forest harvesting activities.

Detailed description of a mitigation measure
Claus define its Risk Mitigation Measure as follows: 1. Each harvesting operation is visited by Claus forest engineers and key information is collected (geo-coordinates, species, operation, biomass quality, etc.) 2. Geo-coordinates are analysed by Claus team in the office and the origin is classified based on the risk of overlapping with HCV areas. 3. If high risk is identified, Claus SPB responsible staff with specific knowledge on HCV identification conducts an onsite visit to evaluate the presence of HCV attributes in the specific location. 4. Feedstock is not sourced id HCV are not protected.
Detailed description of CB evaluation of mitigation measure and its conclusions
Auditor evaluated the Risk Mitigation Plan implementation as described above. 1. Auditor selected a sample of entries from the IT Management system and evaluated all purchase information: supplier agreements, delivery notes, internal information (geo-coordinates, product, specie, etc.), field inspection records when applicable, etc. 2. Online geo-databases were used to evaluate existence of HCV in the sampling. 3. Field visits at the forest were conducted to verify HCV existence, confirm harvesting place and maintenance of HCV where applicable. Auditor considered that Risk Mitigation Measure is sufficient to ensure the risk is considered low.

Country
Germany
Area/Sub-Scope
Private Forest
Indicator
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Specified risk description
An extent version of indicator framework is detailed under SBR, as summary the specified risk is connected with the following: The fourth National Forest Inventory (BWI IV), conducted in 2021 and 2022, provides detailed insights into the health and vitality of Germany's forests. The results reveal both positive developments and concerning trends. Crown thinning, which indicates tree vitality, remains at a high level. Currently, only about 20% of forest areas show no crown damage, highlighting the ongoing stress on forests due to factors like drought and pest infestations. The average crown thinning across all tree species is 25.8%. Younger trees up to 60 years old have a lower crown thinning rate of 16.5%, while older trees are more affected. Another alarming trend is the shift of forests from a carbon sink to a carbon source. Since 2017, the carbon stock in living

biomass has decreased by 41.5 million tons. Currently, 1.184 billion tons of carbon are stored in living trees and 46.1 million tons in deadwood. This loss is primarily due to climate-related damages such as storms, drought, and pest infestations. Annual wood growth is now at 101.5 million cubic meters, a 16% decline compared to the previous inventory. The total wood stock amounts to 3.6 billion cubic meters after having peaked at 3.8 billion cubic meters in 2017. This reduction is also attributed to climate-related damages. The results of the fourth National Forest Inventory emphasize the urgent need to strengthen the resilience of Germany's forests to climate change. Measures such as transitioning to climate-resilient mixed forests, promoting natural regeneration, and maintaining deadwood structures are essential to securing forest vitality in the long term and preserving their diverse ecosystem services.

Detailed description of a mitigation measure

Several steps are taken to ensure that the laws and the Ecosystem Services Directive are met.
To implement the standards of sustainable forest management and the basis of the ecosystem services theory, several standards are set for logging.
a) Clear-cutting is usually prohibited (exceptions are made calamity measures, like clearing of bark beetle infested-, burned-, or storm-areas). Where possible, natural regeneration should be protected from damage caused by logging. Natural regeneration shall be preferred to planting
b) Expanding habitat structures. This expansion is implemented through 2 workflows. The forest workers receive special training to identify so-called "Habitatbäume" (Habitat Tress). These trees have an exceptionally high conservation value. As well as conserving these high value habitat trees, the company also supports the enhancement of high value ecosystems through the enrichment of dead wood. Deadwood enrichment is critical to the enhancement of local habitats as it provides essential resources for a variety of species. Deadwood provides habitat for insects, fungi and micro-organisms that are key to the functioning of forest ecosystems. It also supports larger animals such as woodpeckers and bats by providing nesting sites and food sources.
c) The company has demonstrated its commitment to preserving and improving ecosystems and forest health through its forestry workers. However, it also aims to influence its suppliers to implement these values. The federal state of Germany has initiated a funding guideline for “klimaangepasstes Waldmanagement” (climate-adapted forest management), with the objective of providing financial support for the adaptation of forests to climate change and the creation and expansion of ecosystems of conservation value. However, the receipt of this financial support is contingent on the strict adherence to stringent guidelines.

The current catalogue, issue 11/22, of criteria consists of 12 criteria:
- Rejuvenation of the previous stand through artificial rejuvenation or natural regeneration with a regeneration period of at least 5 or 7 years before harvesting.
- Natural regeneration is given priority, provided that climate-resilient, predominantly native main tree species are introduced and grow naturally in the area.
- In the case of artificial regeneration, the tree species recommendations of the federal states or, in the absence of such recommendations, those of the state forestry institute responsible for the region in question should be followed. native tree species should be used as far as possible.
- Allow stages of natural forest development (successional stages) and, in particular, forests of pioneer species (pre-forests) in the case of small-scale disturbances.

- Maintain or, where necessary, increase climate-resilient native tree species diversity, e.g. by introducing mixed tree species through appropriate mixes.
- Avoid clear cutting. The felling of dying or dead trees or groups of trees or groups of trees outside the planned use (sanitary felling) is possible in the event of calamities, provided that at least 10% of the deadwood mass is left as deadwood to increase the biodiversity of the area.
- Enrichment and increase in the diversity of deadwood, both standing and lying, and in various sizes and degrees of decomposition, including the targeted creation of snags.
- Labelling and preservation of at least five habitat trees or candidate habitat trees per hectare left on the site for decomposition. The habitat trees or habitat trees or candidate habitat trees shall be verifiably marked within two years at the latest. If and to the extent that it is not possible to plant five habitat trees or habitat trees or candidate habitat trees per hectare, they may be distributed proportionally throughout the entire holding.
- When creating new skid trails, the distance between them must be at least 30 metres, or at least 40 metres for soils sensitive to compaction.
- No use of fertilisers or pesticides. This does not apply if treatment of stacked roundwood (piles) is necessary in case of danger to the remaining wood or if there is an acute risk of devaluation of the lying wood.
- Water retention measures, including the abandonment of drainage measures and the dismantling of existing drainage infrastructure, for no longer than five years from the date of application, unless there are overriding local reasons.
- Natural forest development on 5% of the forest area. Mandatory measure for forest owners with more than 100 hectares of forest. Voluntary measure for forest owners with a forest area of 100 hectares or less. The area to be designated is at least 0.3 ha and must be set aside for 20 years. Maintenance or conservation measures required for nature conservation purposes or measures to measures are not considered as use. Wood resulting from road safety measures remains in the forest.

This funding guideline has been met with a positive response from forest owners, with the company actively promoting the subsidy scheme among its client base. In addition to its existing areas of operation, the company seeks to exert a direct influence on suppliers, thereby contributing to the maintenance and enhancement of forest ecosystems.

The company has demonstrated a commitment to the measures for the preservation and promotion of HCV and ecosystems. In the event of external abiotic and biotic factors, such as bark beetles or storms, disrupting these ecosystems, the company will intervene actively to clear the damaged stands as quickly as possible, with a view to restoring the existing ecosystems. However, it should be noted that all the restrictions mentioned above will continue to be adhered to as part of these measures, with a view to promoting and restoring the ecosystems.

Detailed description of CB evaluation of mitigation measure and its conclusions

Auditor evaluated RMM Plan through the following actions:

1. Training program and records were evaluated
2. Interviews with Claus staff and suppliers were conducted to evaluate training context and knowledge about best management practices to promote health

and vitality
3. Forest visits to FMUs were conducted to assess those management practices in the field.

Auditor concludes that the RMM is sufficient to mitigate the risk.

Country
Germany
Area/Sub-Scope
Germany
Indicator
3.2.3 feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Specified risk description
In Germany, the term "high carbon stock" (HCS) forests is not commonly used as a formal classification in national forest management or environmental policy. Instead, it is more often associated with international standards and conservation practices, particularly in tropical regions, where it identifies forests with high carbon storage capacity for conservation and climate mitigation. In contrast, German forest classification is based on ecological and management characteristics rather than explicitly on carbon stock alone. However, carbon sequestration is an integral aspect of Germany's forest policies. Germany monitors and reports forest carbon storage as part of its commitments under the United Nations Framework Convention on Climate Change (UNFCCC). The EU (e.g. RED II) considers high carbon stocks to be in wetlands, peatlands and forests. In the context of forest ecosystems, mature and old-growth forests have the highest carbon stocks, and are also important for biodiversity, especially those with a higher degree of naturalness. However, high carbon stock has been observed to be independant of the degree of naturalness and the maximum live carbon can be reached at earlier stages than old-growth stage although structural complexity does pplay into the maintenance of high carbon storage. The European Green Deal and the EU Biodiversity strategy for 2030 emphasise the need to protect the remaining primary and old-growth forests overall. In Germany, there is no official definition for ‘old-growth forests’ or ‘primeval forests’. In general, an old-growth forest is a forest that has developed naturally over a very long period of time without significant human intervention. Such forests are characterised by a high degree of structural and species diversity, including different ages of trees and a considerable proportion of deadwood. In Germany, true primeval forests are extremely rare, as almost all forest areas have been influenced by humans at some point. Nevertheless, there are some near-natural forests that have characteristics of primeval forests, such as the Hainich National Park in Thuringia or the Jasmund National Park on the island of Rügen. The old-growth forests can be recognized by several characteristics. They have a diverse age structure with very old trees, often over 200 years, alongside younger ones. A significant presence of deadwood, both standing and fallen, provides habitats for fungi, insects, and mosses. These forests exhibit natural dynamics with minimal human intervention, allowing regeneration through natural seeding rather than replanting. While Germany has made significant strides in protecting high carbon stock and HCV areas, challenges remain, such as balancing economic interests with conservation goals and managing the impacts of climate change on forest ecosystems. Therefore, it's necessary to classify the forest area under assessment as "Specified Risk".
Detailed description of a mitigation measure

Claus define its Risk Mitigation Measure as follows:

1. Each harvesting operation is visited by Claus forest ingineers and key information is collected (geo-coordinates, species, operation, biomass quality, etc.)
2. Geo-coordinates are analysed by Claus team in the office and the origin is classified based on the risk of overlapping with HCV areas.
3. If high risk is identified, Claus SPB responsible staff with specific knowledge on HCV and HCS identification conducts an onsite visit to evaluate the presence of combined attributes in the specific location.
4. In the event that combined attributes are found, the feedstock is not sourced.

Detailed description of CB evaluation of mitigation measure and its conclusions

Auditor evaluated the Risk Mitigation Plan implementation as described above.

1. Auditor selected a sample of entries from the IT Management system and evaluated all purchase information: supplier agreements, delivery notes, internal information (geo-coordinates, product, specie, etc.), field inspection records when applicable, etc.
2. Online geo-databases were used to evaluate existence of HCV in the sampling.
3. Field visits at the forest were conducted to verify HCV and HCS existence, confirm harvesting place and maintenance of HCV where applicable. No combined attributes of HCV and HCS were found in the field visit sample.

Auditor considered that Risk Mitigation Measure is sufficient to ensure the risk is considered low.